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BANGALORE, MONDAY, MAY 10, 1976
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No. 240

FINANCE SECRETARIAT
(COMMERCIAL TAXES)

Notification No. FD 108 CSM 76.

Bangalore, dated 6th May 1976.

G. S. R. 137.—Ordered that the Karnataka Tax o Professions, Trades, Callings and Employments Rules 1976 be published in the *Karnataka Gazette* for genera information.

THE KARNATAKA TAX ON PROFESSIONS, TRAD AND EMPLOYMENTS RULES 1976.

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WHEREAS the Government of Karnataka is satisfied that cumstances exist which render it necessary to take mediate action to make rules under the Karnataka Tax Professions, Trades, Callings and Employments Act, 76 (Act No. 35 of 1976) and to dispense with the previous blication thereof:

NOW, THEREFORE, in exercise of the powers conferred by ction 33 of the said Act and of all the powers enabling in this behalf, the Government of Karnataka hereby penses with the condition of previous publication of and ike the following rules, namely:

e Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976.

PART I

PRELIMINARY

1. *Short title and commencement.*—(1) These rules may called the Karnataka Tax on Professions, Trades, allings and Employments Rules, 1976.

(2) They shall be deemed to have come into force on e first day of April, 1976.

2. *Definitions.*—(1) In these rules unless the context herwise requires—

(a) "Act" means the Karnataka Tax on Professions rades, Callings and Employments Act, 1976;

(b) "form" means a form appended to these rules;

(c) "place of work", in relation to a person o mployer, means the place where such person or employe rdinarily carries on his profession, rade calling o mployment.

(d) "section" means a section of the Act;

(e) "treasury" means the treasury of the District he Taluk or Sub-Taluk and includes the Reserve Bank o ndia or any of its agency Banks in places where the casl

transactions of the Government are handled by the Reserve Bank or any of its agency Banks.

(2) The terms not defined in these rules shall have the meaning assigned to them in the Act.

PART II

Registration and Enrolment

3. *Grant of certificate of registration.*—(1) An application for a certificate of registration under sub-section (1) of section 5 shall be made in Form-1. An employer having places of work within the jurisdiction of different assessing authorities shall make an application for registration separately to each such authority in respect of his place of work within the jurisdiction of that authority:

Provided that the Commissioner may, for reasons to be recorded in writing and subject to such conditions as he may stipulate, exempt an employer having places of work within the jurisdiction of different assessing authorities from making application to the assessing authorities other than the assessing authority having jurisdiction over the principal place of work of the employer in the State.

(2) (a) On receipt of an application for a certificate of registration, the assessing authority shall grant to the applicant a certificate of registration in Form-3 if it is satisfied that the application is in order and the necessary particulars have been furnished by the applicant.

(b) If the assessing authority finds that the application is not in order or that all the particulars necessary for issue of the certificate of registration have not been furnished, it shall direct the applicant to file a revised application and the additional information, the assessing may be considered necessary. After considering the revised application and the addtional information, the assessing authority shall grant a certificate of registration in Form-3.

4. *Grant of certificate of enrolment.*—(1) An application for a certificate of enrolment under sub-section (2) of Section 5 shall be made in Form-2. A person having more

than one place of work in the State of Karnataka, whether within the jurisdiction of the assessing authority or outside such jurisdiction, shall be granted only one certificate of enrolment.

(2) Where the person has more than one place of work within the State of Karnataka, he shall make a single application in respect of all such places, name in such application one of such place as the principal place of work for the purposes of these rules and submit such application to the assessing authority in whose jurisdiction the said principal place of work is situated.

(3) On receipt of an application in Form-2, the assessing authority may call upon the person to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him according to the Schedule to the Act.

(4) After considering the application and such additional information or evidence as may be furnished, the assessing authority shall grant a certificate of enrolment in Form-4.

(5) Where the person has more than one place of work in the State, as many copies of the certificate shall be issued to him as there are places of work, in addition to the principal place of work.

5. *Amendment of certificate of registration.*—Where the holder of a certificate of registration granted under rule 3 desires the certificate to be amended, he shall submit an application for this purpose to the assessing authority setting out the specific matters in respect of which he desires such amendment and reasons therefor, together with the certificate of registration, and such authority may, if satisfied with the reasons given, make such amendments as it thinks necessary in the certificate of registration.

6. *Amendment of certificate of enrolment.*—(1) The certificate of enrolment granted under rule 4 shall remain valid so long as it is not cancelled under sub-rule (2) of rule 7.

(2) An application for a revised certificate of enrolment shall be made in Form-2. On receipt of such application the assessing authority may call upon the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him according to the Schedule to the Act and after so determining the amount of tax payable by the applicant, the assessing authority shall make necessary amendments, in the certificate of enrolment under his dated signature indicating the year from which the tax at the revised rate shall be payable.

7. *Cancellation of certificate.*—(1) The certificate of registration granted under rule 3 may be cancelled by the assessing authority after it has satisfied itself that the employer to whom such a certificate was granted has ceased to be an employer.

(2) The certificate of enrolment granted under rule 4 may be cancelled by the assessing authority after it is satisfied that the enrolled person is dead or his liability to pay tax has ceased.

8. *Exhibition of certificate.*—The holder of the certificate of registration or the certificate of enrolment, as the case may be, shall display conspicuously at his places of work the certificate of registration or the certificate of enrolment or a copy thereof.

9. *Issue of duplicate copy of certificate.*—If a certificate of registration or a certificate of enrolment granted under these rules is lost, destroyed or defaced or becomes illegible, the holder of the certificate may apply along with a court fee stamp of Rupee one to the assessing authority for the grant of a duplicate copy of such certificate. The said authority shall, after such verification as may be necessary, issue to the holder of the certificate a copy of the original certificate, after stamping thereon the words "Duplicate copy".

10. *Commissioner to give a public notice.*—The Com missioner shall in the month of April every year give public notice by publication in the news papers directing a persons liable to pay tax under the Act to get themselve registered or enrolled as the case may be (unless they ar already registered or enrolled), and to furnish returns an pay the tax according to the provisions of the Act and tres rules.

11. *Return and Assessment.*—(1) The return unde sub-section (1) of section 6 shall be furnished in Form-5.

(2) Before an order of assessment is made unde clause (c) of sub-section (2) or under sub-section (3) c section 7, the assessee shall be aforded a reasonabl opportunity of showing cause against such assessment an for this purpose he shall be served with a notice in Form 1

12. *Notice under sections* 5(6), 6(3) *and* 7.—Th notice under sub-section (6) of section 5, under sub-sectio (3) of section 6 or under clause (a) of sub-section (2) o sub-section (3) of section 7, shall be issued by the assessin authority in Form 6.

13. *Notice under section* 5(5) *and section* 12.—Th notice under sub-section (5) of section 5 or under sectio 12 shall be issued by the assessing authority in Form-7.

14. *Notice of demand under section* 7(4), *etc.*,—Th notice of demand under sub-section (4) of section 7 an other demands, including any penalty or interest impose under the Act, shall be issued by the assessing authority i Form-8.

15. *Payment of tax by employers.*—An employer sha make payment of tax and interest and penalty (if any) b deposit of the requisite amount in the treasury by Challa in Form-9 in quadruplicate. The copies marked *Origin* and *Duplicate* shall be returned to the employer dul receipted, of which the copy marked *Duplicate* shall b

submitted by the employer other than an officer referred to in Rule 16 to the assessing authority along with the return prescribed by rule 11. An officer referred to in rule 16 shall forward such receipted copies of challans marked *Duplicate* to the assessing authority along with the statement prescribed in the said rule.

16. *Deduction of tax amount from the salary or wages of employees.*—(1) The drawing and disbursing officer in the case of non-gazetted Government servants and the treasury officer or the Pay and Accounts Officer, as the case may be, in the case of gazetted Government servants, shall be responsible for the deduction of due amount of tax from the pay bill of the employees. The deduction shall be made every month, and the pay or wages of such an employee for the month of February shall not be permitted to be drawn unless the tax due for the period March, to February or part thereof or from the month in which the employee has attracted liability to pay the tax to February, as the case may be, has been fully deducted and a statement showing such deduction has been enclosed with the pay bill. The The drawing and disbursing officer or the treasury officer as the case may be, shall furnish to the assessing authority not later than the 30th April, a statement relating to the payment of salary made to the Government servants along with a certificate that the tax payable in respect of the employees for whom they drew or passed pay bills during tre year immediately preceding has been deducted in accordance with the provisions of the Schedule to the Act Such statement shall show the name of the employee, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.

(2) Notwithstanding the provisions contained in rule 16 and sub-rule (1), the liability of an employee to pay tax shall not cease until the due amount of tax in respect of him has been fully paid to the Government account, and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the assessing authority is satisfied that the amount has not

17. *Collecting Agents to maintain an account of Collection of tax etc.*—Every Collecting Agent shall maintain proper accounts of the tax and other amounts collected by him under the Act. He shall also maintain a register in Form 22 in which he shall enter the tax and other amounts as and when collected.

18. *Employer to keep account of deduction of tax from salary of the employees.*—Every employer liable to pay tax shall maintain a register in which shall be entered the amount of salary and wages paid to each of the persons in his employ and the said register shall contain a column in which shall be shown the amount deducted from the salary and wages of the employee on account of the tax.

19. *Payment of tax by enrolled persons.*—(1) A person enrolled under sub-section (2) of section 5 and liable to pay tax shall make payment of tax within the period specified in sub-section (2) of section 10 by paying the requisite amount into the treasury by challan in Form 9 in quadruplicate. The copies marked *Original* and *Duplicate shall be returned* to the person duly receipted of which the copy of marked *Duplicate* shall be submitted by him to the assessing authority as proof of payment of tax.

(2) Where payment of tax, interest and penalty (if any) is required to be made to a Collecting Agent appointed under section 15 such payment shall be made within such time as may be notified by means of a paying-in-slip duly filled, in Form 10 in duplicate.

(3) The Collecting Agent shall credit to the treasury by challan in Form 9 in quadruplicate on or or before the 10th of each month the amount of tax, interest and penalty collected by him during the preceeding month under sub-rule (2) and forward the receipted copy of the challan marked Duplicate to such authority as may be specified by the Commissioner along with a statement of collection in Form 14 signed and verified by him.

Every appeal under section 16 to the Deputy Commissioner shall be in Form 18 and shall be verified in the manner specified therein.

(2) The appeal may be sent to the appellate authority by registered post or may be presented to the authority or to such other officer as the appellate authority may appoint in this behalf, by the appellant or by his authorised agent or a legal practitioner or an accountant or sales tax practitioner duly authorised by the appellant in writing.

21. *Appeal to Appellate Tribunal.*—An appeal under section 17 to the Tribunal shall be in Form 19 and shall be verified in the manner specified therein.

22. *Appeal to the High Court.*—An appeal to the High Court under sub-section (4) of section 18 shall be in Form-20 and shall be verified in the manner specified therein.

PART V

MISCELLANEOUS

23. *Action for default by an enrolled person.*—(1) If it comes to the notice of the assessing authority that a person enrolled under sub-section (2) of section 5 has failed to pay the amount of tax due from him, in the manner laid down in rule 19, he shall serve on that person a notice in Form 13 requiring him on a date specified in the notice, to attend in person or through an authorised representative for showing cause regarding non-payment of tax. After giving such a person a reasonable opportunity of being heard and after holding such inquiry as may be deemed fit, or otherwise, if the assessing authority is satisfied that the tax is payable but it has not been paid, that authority shall serve a notice of demand in Form 16

on that person or his representative to pay the amount within fifteen days of the receipt of the notice.

(2) If a person, liable to pay tax has wilfully failed to get himself enrolled, then without prejudice to the action that may be taken against him under sub-section (5) of section 5, the assessing authority shall after giving that person a reasonable opportunity of being heard and after such inquiry, as may be deemed fit, or otherwise, assess the tax due to the best of its judgment and serve on him a notice of demand in Form 17 to pay the tax within fifteen days of the receipt of the notice. Notice of hearing in such case shall be issued by the assessing authority in Form 11. The notice under sub-section (6) of section 5 in respect of persons liable for enrolment shall also be in Form 11.

24. *Notice under Section* 8 *or* 9.—Notice under Section 8 or 9 shall be issued in Form 14.

25. *Treasury officer to forward quadruplicate copies of Challans to the Government Computer centre.*—The receipted copies of challans in Form 9 marked *Quadruplicate* in respect of each month shall be forwarded by the Officer in charge of the Treasury to the Government Computer Centre, Bangalore within the 15th of the succeeding month.

26. *Shifting of place of work.*—(1) If the holder of a certificate of registration or a certificate of enrolment in one area shifts his place of work to another area, he shall within fifteen days of such shifting, give notice thereof to the assessing authority from whose office the certificate was issued, and shall, at the same time, send a copy of such notice to the assessing authority exercising jurisdiction over the area to which the place of work is being or has been shifted.

(2) With effect from the commencement of the month immediately succeeding that in which the notice is given, the assessing authority having jurisdiction over the area to which the place of work has been shifted shall exercise all powers and discharge all functions pertaining to the deter-

mination and recovery of tax, and matters ancillary thereto, in respect of the sender of such notice.

27. *Service of notices.*—(1) Notices under the Act or the rules made thereunder may be served by any of following methods, namely :—

(i) by delivering or tendering a copy of the notice to the addressee or any adult member of his family residing with him or to a person regularly employed by him ; or

(ii) by Registered post :

Provided that, if upon an attempt having been made to serve any such notice by any of the above mentioned methods the authority under whose orders the notice was issued is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that, for any other reasons, the notice cannot be served by any of the above mentioned methods, the said authority shall order the service of the notice to be effected by affixing a copy thereof on some conspicuous part of the addressee's place of work or residence last notified by him and such service shall be deemed to have been made on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to any of the persons referred to in clause (i) of sub-rule (1), he shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgement of service endorsed on the original notice.

(3) When the notice is served by affixing a copy there of in accordance with the proviso to sub-rule (1) the serving officer shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's place of work or residence is or was located was identified and in whose presence the copy was affixed. The serving officer shall also obtain the signature or thumb impression of the person identifying the addressee's place of work or

(4) The authority under whose orders the notice was issued shall, on being satisfied from the report of the messenger or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with this rule, record the fact and make an order to that effect.

(5) If the authority is not satisfied that the notice has been properly served, he may after recording an order to that effect, direct the issue of a fresh notice.

28. *Grant of copies.*—(1) If any assessee wants to have a certified copy of a document filed by him or of an order concerning him passed by any authority, he shall make to the authority concerned an application bearing adhesive court fee stamp of the value of twenty five paise for an ordinary copy or such stamp of the value of rupee one and twenty five paise of ra copy which he desires to be supplied within two days of his applying for the same.

(2) On receipt of the application, the said authority shall inform the applicant of the amount of court-fee stamps required, under the provisions of sub-rule (3) for supply of the copy. After the requisite amount of court-fee stamp is furnished by the applicant, the said authority shall cause a certified copy of the document or order to be prepared and granted to the applicant.

(3) Additional fee in the shape of court fee stamp shall be payable for the grant of copies at the rates given below :—

(a) Copying fee for the first 100 words or less of the documents ..	Seventy-five paise.
(b) For every additional 100 words or fraction thereof	Forty paise

29. *Refund of Tax.*—Where the Assessing authority receives an application for refund of tax under Section 22 he shall, if he is satisfied that a refund is due to the applicant in terms of the provisions of the said section, record an order showing the amount of refund due and shall issue to the applicant a refund payment order in form 21.

30. *Composition of offences.*—The assessing authority shall exercise the powers specified in section 26 subject to the control and direction of the Deputy Commissioner and

Under the Karnataka Tax on Professions, Trades, Callings and Employment Act, 1976:

(See rule 3 (I))

I hereby apply for a Certificate of Registration under the above mentioned Act as per particulars given below —

Sl. No.	Particulars	
1	Name of the applicant	
2	Full Postal Address	
3	Class of employer. Individual-1, Partner-2 Firm-3, Company-4, Corporation-5, Society-6 Club and Association-7 Others specify-8.	
4	Status of person signing this from. Proprietor-1, Partner-2 Principal Officer-3, Agent-4, Manager-5 Director-6, Secretary-7, Others specify-8	

The above statements are true to the best of my knowledge and belief.

Date..... Signature with Status.

Registration No.....

Signature of the Issuing Officer.

Date of Issue.....

ACKNOWLEDGEMENT

(Particulars of name and address to be filled in by applicant)

Received an application for Registration in Form-1.

From Application No.....

Name	
Address	

FORM-2

Application No.....

Application for Certificate of Enrolment/Revision of Certificate o rolment under the Karnataka tax on Professions, Trades, Calling d Employment Act, 1976.

(*See* Rule 4 (1) and 6 (2)

I hereby apply for a Certificate of Enrolment/revision of Certifi te of Enrolment under the above mentioned Act as per particular ven below.

Name of the Applicant	
Full Postal Address	
Date of birth and age	
Profession, Trade or Calling	
Period of standing in profession in years and months	
No. of other places of work Please give the address of the places on the reverse	
Annual Turnover of all sales/ purchases	
No. of workers engaged in the factory	
No. of employees in the Establishment	

*10	If Co-op. Society whether State level, District level or Taluk level	
*11	No. of vehicles for which tax is permit under M.V. Act is held	3 Wheelers Trucks and Buses Total
*12	Enrolment No. of previous certificate, if any.	
*13	Grounds on which revision is sought.	

*Please fill up which ever is applicable.

@To be filled in by persons covered by Sl. No. 2, 3 and 8 of the Schedule.

The above statements are true to the best of my knowledge and belief.

Date..... Signature with State

(FOR OFFICE USE ONLY)

Enrolment No

Date of Enrolment Signature of Issuing Officer

Acknowledgement

(Particulars of name and address to be filled by Applicant)

Received an application for Enrolment in Form-2

from

Name: Application No.....

Address: Date

Signature of Receiving Officer

Certificate of Registration issued under Karnataka Tax on Professions, Trades, Callings and Employment Act, 1976.

[*See* Rule 3 (2)]

Registration No. Date of Registration

This is to Certify that the.....
known as.....and located
at.....
has been registered as an Employer under the above mentioned Act.

Return in the prescribed form shall be furnished by the employer in respect of each month separately. The tax shall be payable monthly with the return and receipted challan in token of payment of the tax shall be attached to the return.

Office Seal Signature.

Place :

Date :

FORM-4.

Certificate of Enrolment issued under Karnataka Tax on Professions, Trades, Callings and Employment Act, 1976.

[*See* Rule 4 (4)]

Enrolment No. Date of Enrolment

This is to certify that .....
engaged in the Profession/Trade/Calling .....
..... located at
.....
has been enrolled under the above mentioned Act.

The holder of this certificate has additional places of work, at the following addresses in the State.

1.
2.

The holder of this Certificate shall pay the tax at the rate of Rs .....per annum on or before the 30th September of every year/on or before..... in the manner prescribed in rule 18 of the Karnataka Tax on Professions, Trades/Callings and Employments Rule 1976.

Return of tax payable by employer under sub-section (1) of section 6 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976
(*See* Rule *11*)

Return of tax payable for the month ending on.....

Name of the Employer.....

Address

Registration Certificate No.....

Number of employees during the month in respect of whom t tax is payable is as under :—

Employees whose monthly salaries or wages or both are	Number of employees	Rate of Tax per month	Amount of Tax deducted
(i) Less than Rs. 500			
(ii) Rs. 500 or more but less than Rs. 600			
(iii) Rs. 600 or more but less than Rs. 800			
(iv) Rs. 800 or more but less than Rs. 1,000			
(v) Rs. 1,000 or more but less than Rs. 1,200			
(vi) Rs. 1,200 or more but less than Rs. 1,500			
(vii) Rs. 1,500 or more			
Total	Rs.		
Add, simple interest payable (if any) on the above amount at two per cent per month or part thereof (*vide* section 11(2) of the Act).	Rs.		
Grand Total	Rs.		

Amount paid under Challan No ..... Dated.....

I certify that all the employees who are liable to pay the tax i my employ during the period of return have been covered by th foregoing particulars. I also certify that the necessary revision i the amount of tax deductible from the salary or wages of the empl yees on account of variation in the salary or wages earned by the has been made where necessary.

I, Shri..... solemnly declare that th above statements are true to the best of my knowledge and be ief.

(FOR OFFICIAL USE)

The return is accepted on varification

Tax assessed ... Rs.....

Tax paid ... Rs.....

Balance ... Rs.....

ASSESSING AUTHORITY

Note: Where the return is not acceptable separate order of assessment should be passed.

FORM-6

Notice of hearing to an employer under sub-section (6) of Section 5, sub-section (3) of section 6, clause (a) of sub-section (2) of section 7 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976

(*See* rule *12*)

To

.....

.....

.....

Registration Certificate No. .....
(if any)

(a) Whereas being liable to registration you have deliberately given false information in your application under section 5,

I hereby give you notice to attend in person or through an authorised representative and show cause why a penalty not exceeding rupees one thousand should not be imposed upon you under sub-section (6) of section 5,

(b) Whereas I am not satisfied that the returns furnished by you for the month/period ..... is/are correct and complete;

I hereby give you notice to attend in person or through an authorised representative, along with the accounts, papers and other evidence in support of your return/s.

(c) Whereas you have wilfully failed to get yourself registered/ having been registered you have failed to file the return/s, within the required time, for the moth/period .....

I hereby give you notice to attend in person or through an authorised representative and show cause why a penalty not exceeding rupees five for each day of delay should not be imposed upon you.

I hereby give you notice to attend in person or through an authorised representative along with the accounts and other evidence relating to your employees and the monthly gross expenditure, incurred over the disbursement of salaries and wages to them.

Please take notice that exparte orders may be passed in the event of default to appear personally or through an authorised representative on ....., at .....

Notice for showing cause under sub-section (5) of Section 5 or section 12 of the Karnataka Tax on Professions, Trades, Callings and Employments Act 1976.

(*See* Rule 13)

To

.....

.....

.....

Notice of demand for payment of tax/interest/penalty under the Karnataka Tax on Profession, Trades, Callings and Employments Act, 1976.

(See **Rule 14)**

To

.....

Registration certificate No.....

Enrolment certificate No.....

Please take notice that

Whereas your *Assessment*
Appeal
Revision
Rectification
Penalty

Proceedings for the period.....has been duly disposed of under section/under rule.....you are hereby directed to deposit the following amount in the Government Treasury within 15 days of receipt of this notice :—

		Rs.	Ps.
(i)	Tax assessed		
(ii)	Interest payable, if any		
(iii)	Penalty, if any		
	Total :		
	Less amount already paid if any		
	Net Demand/Excess		
	Amount in words		

(For the Paye

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

"028' Other Taxes on Income and Expenditure–1. Taxes o Professions, Trades, Callings and Employments–I. Tax on Profe sion Trades and Callings/II Tax on Employments/III Other Receipts*.

Challan of tax, interest, penalty and composition money paid t the.....Treasury/Sub–Treasury/Branch of the State Bank of India Reserve Bank of India .....for the period from..... to.....

Payment on account of* Amou (in figure

By whom tendered Rs. P

.....

.....

Name and address of the person on whose behalf money is paid

.....

.....

(a) Tax
(b) Interest
(c) Penalty under section
(d) Compoistion money

Total

(1) Registration Certificate No.
or
(2) Enrolment or Certificate No.

Rupees (in words).....

Date Signature of Depositor.

* Registered persons to strike off (I) and enrolled persons t strike off (II)

* Enter tax, interest, penalty and composition money separatel

(For use in the Treasury)

1. Received payment of Rs.....(in figures) Rupee .....(in words).

2. Date of entry.....Challan No.....

Treasurer Accountant Treasury Officer/ Agent or Manager.

Form-9

CHALLAN

DUPLICATE

(To be Sent to the Profession Tax Officer)

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

"028' Other Taxes on Income and Expenditure I Taxes on fessions, Trades, callings and Employments I Tax on professions, des and callir gs II Tax on Employments III other Receipts".

Challan of tax, interest, penalty and composition money paid to .....Treasury/Sub-Treasury/Branch of the State Bank of ia/Reserve Bank of India.....for the period from..... .....

.....

Payment on account of* Amount (in figures)

By whom tendered Rs. Ps.

.....

.....

Name and address of the Person on whose behalf money is paid * (a) Tax
(b) Interest
(c) Penalty under section
(d) Composition money.

.....

.....

.....

Total

(1) Registration Certificate No.
or
(2) Enrolment Certificate No.

Rupees (in words) .....

Date. Signature of Depositor.

*Registered persons to strike off (I) and enrolled persons to strike II).

*Enter tax, interest, penalty and composition money separately.

(For Use in the Treasury)

1. Received payment of Rs .....(in figures) Rupees..... .....(in words).

2. Date or entry.....Challan No.....

....

Treasurer Accountant Treasury Officer Agent or Manager

(FOR THE TREASURY

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

"028, Other Taxes on Income and Expenditure 1. Taxes on Professions. Trades, Callings and Employments I Tax on Professions, Trades and Callings II Tax on Employments III Other Receipts*.

Challan of tax, interest, penalty and composition money paid to he.....Treasury/Sub-Treasury/Branch of State Bank of ndia/Reserve Bank of India.....for the period rom.....to.....

Payment on account of *Amount (in figures)

Rs. Ps.

y whom tendered

.....

.....

Name and address of the * erson on whose behalf money is paid

.....

.....

.....

(a) Tax
(b) Interest
(c) Penalty under section
(d) Compesition money
Total :

1) Registration Certificate No.
OR
2) Enrolment Certificate No.

Rupees (in words).....

Date : Signature of Depositor.

* Registered persons to strike off (I) and enrolled persons to trike off (II).

* Enter tax, interest, penalty and composition money separately

(For Use in the Treasury)

1. Received payment of Rs..... (in figures) upees.....(in words).

2. Date of entry.....Challan No.....

.....

Treasury *Accountant* *Treasury Officer Agent or Manager.*

(QUADRUPLICATE)

(To be sent by the Treasury to Computer Centre)

FROM-9

Challan

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

"028' Other Taxes on Income and Expenditure Taxes on Professions, Trades, Callings and Employments (I) Tax on Professions, Trades and Callings (II) Tax on Employments (III) Other Receipts *

Challan of Tax, interest, penalty and composition money paid to the.....Treasury/Sub-Treasury/Branch of the State Bank of India/Reserve Bank of India.....for the period from.....—.....to.....

By whom tendered

.....—.....

.....—.....

Name and address of the person on whose behalf money is paid

.....

.....

.....—.....

Payment on account of Amount (in figures)

Rs. Ps.

(a) Tax

(b) Interest

(c) Penalty under Section

(d) Composition money

Tota.

.....—...

.....

1) Registration or Certificate No.

2) Enrolment or Certificate No.

Rupees (in words) .....

Date

Signature of Depositor

*Registered Persons to strike off (I) and enrolled persons to strike off (II)

Enter tax, interest, penalty and composition money separately.

(For Use in the Treasury)

Received payment of Rs.....(in figures) Rupees.....

.....(in words).

Date of entry.....Challan No.....

....

Treasurer Accountant Treasury Officer/Agent or Manager.

Paying in Slip for making payment to the Collecting Agents.
The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

[*See* Rule 19 (2)]

Paying in slip, or tax, interest, penalty and composition money paid to.....

(Name of the Collecting Agent)

for the period from.....to.....
By whom tendered.

	Payment on account of	Amount (in figures) Rs. Ps.
.....	(a) Tax ...	
.....	(b) Interest ...	
Name and address of the person	(c) Penalty ...	
on whose behalf the money is paid	(d) Composition money	
.....		
.....	Total	

Enrolment Certificate No.

Rupees (in words) .....

Date :

Signature.

(To be used by the Collecting Agent)

Received the payment of Rupees.....(in figures).
Rupees.....(in words)

(for the collecting Agent)

Paying in slip for making payment to the Collecting Agents.

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

[*See* **Rule 19 (2)**]

Paying in slip for tax, interest. penalty and composition money paid to.....

(Name of the Collecting Agent).....

for the period from.....**to**.....

By whom tendered	**Payment on account of**	**Amount (in figures). Rs. Ps.**
.....		
Name and address of the person on whose behalf the money is paid.	(a) **Tax** :	
	(b) **Interest** :	
	(c) **Penalty** :	
	(d) **Composition money**	
	Total :	

Enrolment Certificate No.

Rupees (in words).....

Date :

Signature.

(To be used by the Collecting Agent)

Received the payment of Rupees.....**(in figures)**

Rupees.....**(in words)**

Date

Slip No. **Receiving Officer.**

Notice of hearing under sub-rule (2) of rule 23 of the Karnataka Tax on Professions, Trades Callings and Employments Rules, 1976 to a person who has failed to get himself enrolled.

(See Sub-rule (2) of rule 23)

To

.....

.....

.....

*(a) Whereas I am satisfied that you are liable to payment of tax and enrolment under section 5 (*1*) of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 ;

And whereas you have failed to get yourself enrolled and to pay the tax due from you ;

You are hereby given notice to appear in person or through an authorised representative on.....at..... before the undersigned with accounts, registers, documents and other evidence as have been maintained by you.

---

*(b) Whereas I am satisfed that being liable to enrolment you have deliberately given false information in the application submitted under section 5 ;

You are hereby given notice to appear in person or through an authorised representative on.....at..... before the undersigned and show cause why a penalty not exceeding rupees one thousand should not be imposed upon you.

(SEAL)

Place..... Signature.....

Date..... Designation.....

---

* Strike off whichever is not applicable.

.....

Dated :

PROPOSITION NOTICE

To

M/s.....

.....

Whereas you have failed to comply with the terms of the Notic Form 6 served upon you/whereas in the opinion of the undersigne accounts and papers produced by you in respons to the notice i rm 6 are incorrect or incomplete or unreliable, it is propo-ed t ess the tax payable by you to the best of judgment as follows.—

(a) Reasons for non-acceptance of the return (Specify).—

(b) Basis of the proposed assessment (Specify).—

You are hereby called upon to show cause against the propose ssment addvcing evidence, if any, either in person or through (a) practitioner r an agent authorised in writing at..... ling which it will be presumed that you have no objection to th pposed assessment and orders deemed fit will be passed.

Assessing Authority.

Notice for showing cause under sub-rule (1) of Rule 23 to a person enrolled under Section 5 (2) of the Karnataka Tax on Professions, Trades, Callings and Employment Act, 1976.

(*See* sub-rule (1) of Rule 23)

To

.....

Enrolment Certificate No.....

.....(Address)

Please take notice that.....

Whereas being a person enrolled under sub-section (2) of Section 5 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 you have failed to pay tax amounting to Rs..... which is due from you for the year ending.....as per your Enrolment Certificate, within the due date.

You are hereby directed to attend in person or through an authorised representative at.....on.....and to show cause why appropriate action should not be taken against you for recovery of the tax due and interest thereon.

Please note that if you are agreeable to pay the said amount of Rs.....and the interest thereon of Rs .....you may credit the aggregate amount of Rs.....to the Treasury and submit to me on or before.....a receipted copy of the challan for the said amount and in that event you need not attend before me as directed above.

(SEAL)

Place:.....Signature:.....

Date.....Designation.....

Notice to an employer or a person when it is proposed to pass a order which affects him adversely under section 8 and 9 of the Karnataka Tax on Professions, Trades, Callings and Employments Act 1976.

(*See* Rule 19(3)

To

.....

.....

Registration Certificate No.....—Enrolment Certificate No.....

Whereas it appears that in the..... order dated the..... passed/given by.....for the period from.....to.....i your case there is the following mistake namely.

.....

.....

Whereas it has been noticed that you have been under-assesse to the tax payable by you under the Karnataka Tax on Professions Trades, Callings and Employments Act, 1976, for the period from..... .....to.....under the order passed on.....

You are hereby given notice under section 15 of the said Act tha if you wish to prefer any objection against the proposed rectification revision, you should attend either personally or through an authorise representative at the office of the undersigned at .....on.....day of (Place).....a .....

Gist of the rectification or revision propose I to be made.

(SEAL)

Place..... Signature.....

Date..... Designation.....

Note.—The portion in applicable shall be struck out wherever necessary.

Statement of the amount of tax, interest and penalty under t Karnataka Tax on Professions, Trades, Callings and Employmen Act 1976, credited to the Government Treasury by the Collecti Agents.

Name of the Collecti

Address of the Collecting Ager

Statement for the month of :

Serial No.	Name and address of the person from whom the amount was collected	No. of enrolment certificate or the person	The period to which the payment relates	Amount
1	2	3	4	5

(Rupees.....

Credited to.....t..(Treasury) under Challan No.....

dated.....Certified that the abo particulars are true to the best of my knowledge and belief.

Place..... Singature.....

Date..... Status.

FORM—16.

Notice of Demand to Enrolled person under the Karnataka Ta on Professions, Trades, Callings and Employments Act, 1976.

(*See* Sub-Rule (1) of rule 23).

To

.....

.....

Enrolment Certificate No.....

Address .....

.....

Please take notice that :—

The tax amounting to Rs.....for the ye ending.....as per Enrolment Certificate was payable b you on or before.....and whereas you have failed t pay the said amount of tax.

You are hereby directed to pay Rs.....beir the said amount of tax and an interest at Rs.....thereo within 15 days of the receipt of this notice failing which appropriat action to recover the said amount of tax and interest will be take against you.

(SEAL)

Place..... Signature.....

Date ..... Designation.....

FORM—17

Notice of demand under sub-rule (2) of rule 23 of the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976, to a person who has failed to get himself enrolled.

(See sub-rule (2) of rule 23)

To

.....

.....

..... (Address)

Whereas the proceedings against you under rule ..... disposed of on.....and an am Rs.....has been assessed as payable by you the period.....

You are hereby directed to pay the said amount within a period of 15 days of the receipt of this notice, failing which appropriate action will be taken against you for the recovery of the amount.

(Seal)

Place..... Signature.....

Date..... Designation.....

orm of Appeal against an order of assessment/penalty/interest Karnataka Tax on Professions, Trades, Callings and Employ- Act, 1976.

(*See* rule 20)

.....

.....

(i) Registration Certificate No.....Enrolmen Certificate No.....

ii) Name of the assessee and status.....

ii) Style of Profession; Trade, Calling etc.....

v) Location and address.....

v) Period involved under impugned orders against whic Appeal/Revision, is preferred i.e. from.....to.....

vi) (a) Name of the authority who passed the impugned orde .....

(b) Date of passing of the impugned order.....

(c) Date of service of Notice of Demand.....

(d) Amount of (i) Tax.....

(ii) Penalty.....

(iii) Interest.....

Total

(e) Amount of admitted Tax.....

(f) Amount paid (i) Tax.....

(ii) Penalty.....

(iii) Interest.....

(g) Amount in dispute.....

Grounds

.....

(Signed) Appellant(s)

VERIFICATION

I/We.....the appellant(s) named in the above peal do hereby declare that what is stated therein is true to the st of my/our knowledge and belief.

Verified to-day the.....day of.....

.....

(Signed) Appellant(s)

.....

Signed) Authorised Representative

From of Appeal Memorandum to the Appellate Tribunal, Under ction 17 of the Karnataka Tax on Professions, Trades, and Employ ents Act, 1976.

(See rule 21 (1))

APPEAL MEMORANDUM TO THE APPELLATE TRIBUNAL BEFORE THE KARNATAKA APPELLATE TRIBUNAL, BANGALORE

No.

Appellant (s)

Versus

Respondent

(1) District in which assessment was made
(2) Assessment year.
(3) Assessing authority passing assessment orders disputed.
(4) 1 (Deputy Commissioner) of Profession Taxes passing the order in appeal under Section 16.
(5) Date of Communication of the order now appeal against.
(6) Address to which notices may be sent to the Appellant.
(7) Address to wihch notices may be sent to the Respondent.
(8) Ralief claimed in appeal — —
  (a) Tax/Penalty/Interest by the assessing authority.
  (b) Tax/Penalty/Interest on appeal by the Deputy Commisiioner of Profession Tax.
  (c) Relief claimed.

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(9) Grounds of Appeal

(Signed) Appellant (s)

(Signed) Authorised representative, if

Varification the

I/We.....appellant/appellants do hereby delare that what is stated above is true to the best of y our knowledge and belief

(Signed) Appellant/s

(Signed) Authorised representative. if any

B:—The appeal should be in quadruplicate and should be accompanied by four copies (at least one of which should be the original or an authenticated copy) of the order appealed against and also four copies of the order of the assessing authority.

(Cheques, drafts, hundies or other negotiable instruments will

APPEAL

BEFORE THE HIGH COURT OF KARNATAKA

Memorandum of Appeal against order section 18 (4) of th nataka Tax on Professions, Trades, Callings, and Employment 1976

(*See* rule-22)

Appeal against order No

Appellant

Versus

Respondent

Appeal against the order of the Commissioner of Profession Ta d and passed in.....

(1) District in which the assessment was made.

(2) Assessment year.

(3) Assessing Authority passing the original order.

(4) Date of communication of the order of the Commissioner of Profession Tax.

(5) Address to which notice may be sent to the appellant.

(6) Address to which notice may be sent to the respondent.

(7) Relief claimed in appeal.

(a) Tax assessed by the assessing authority.

(b) Tax as modified and fixed by the Commissioner o Profession Tax.

(c) Relief claimed.

(d) Grounds of appeal.—

(i) State the facts disputed briefly.

(ii) State the questions of law raised for decision b the High Court.

I/We..... the appellant (s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

rified to-day the.....day of.....19

(Signed) Appellant (s)

(Signed) Authorised representative, if any.

N.B.—(1) The appeal should be accompanied by a certified copy of the order of the Commissioner of Profession Tax appealed against.

(2) The appeal should be accompanied by a sum of Rs. 100.

(3) The appeal should be written in English and should set forth concisely and under distinct heads, the facts of the case, the grounds of appeal and the points of law raised consecutively.

Book No. Voucher No.

Refunds

Counterfoil order for the refund of tax undes the Karnaka Tax on Professions, Trader Collings and Employments Act, 1976 Refund payble to ...

Registration Certificate No. Enrolment

Date of order directing refund .....

Amount of refund Rs.....

Number in Collection Register showing the collection of amount regarding which refund is made .....

(Signed) .....

Designation .....

Date.....

Signature of the recipient of the voucher .....

Date of encashment in the Government Treasury .....

Book No. Voucher No

Refunds

Order for the refund of tax under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (payble at the Government Treasury within three months of the date of issue)

To

The Treasury Officer,

.....

1 Certified that with referance to the assessment record of..... bearing Registration / Enrolment Certificate No.....for the period from..... to ..... a refund of Rs..... is due to.....

2 Certified that the amount of Tax concerning which this refund is allowed has been duly credited to the Government Treasury.

3 Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment, under my signature

4 Please pay to.....

..... Rupees .....

(in figures)

.....

Date of encashment in Government Treasury.....

Date Place

Pay Rupees —..... only

The.....19

Treasury Officer

Received payment

Claimant s siguature and date.

Registar of Collection to be maintained by a Collecting Age under the Karnataka Tax on Professions, Trades, Callings and Em loyments Act, 1976.

Date	Name of the person from whom the tax or other amount is collected	Number of the enrolment certificate of the person from whom collection is made.	Amount collected	Whether tax Interest or Penalty	Period to which the payment relates.
1	2		4	5	6